

GLOSSARY

(Glossary may also be found on pages 31-35 of the SMART Manual)

Action Plan –

A list of detailed steps necessary to implement each strategy finalized in the operations plan. Each step will include: description, person(s) & position responsible and expected completion date.

Activity –

The budgeting unit that falls directly below the Program Level. Agencies with multiple programs may choose to plan at the activity or program level.

Agency Planning Coordinator (APC) –

The person within the agency designated to facilitate the SMART Planning Process. He/she coordinates reports for submission, maintains and distributes the agency's SMART password and ensures that documents are completed in a timely manner.

Agency Planning Team –

The group within an agency charged with the development of the SMART Plan to include the agency director, management team, planners and financial staff.

Baseline –

The starting point from which an agency begins to measure its performance. This term is primarily used in reference to an objective or goal for which no previous data is available.

Benchmarking –

Rating an agency's services against the "best" in order to measure success and improve performance. Benchmarking entails looking for best-in-class performers inside or outside of the agency, determining why they are the best at what they do, and applying what is learned. Benchmarking can help an agency formulate goals (identify specific improvements that should be made), build strategies (find the best methods for improvement), and define their objectives (find the best measures being used to assess improvements).

Critical Issue –

A significant, manageable barrier or opportunity that affects an agency's ability to carry out its mission or goals.

Critical Issues Classification –

A categorization of critical issues based on potential strategies for resolution of an issue. The classifications include: communication, coordination, funding, information technology, legislation/legal, personnel, state administrative policy/procedures and other.

Customers –

The primary intended recipients or beneficiaries of an agency's services, the group(s) of individuals whom the agency exists to serve. The products and services an agency provides directly impact them. They may be either internal or external to the agency. They are often referred to by different names (e.g. client, citizen, patient) depending on the type of service.

External Critical Issues –

A significant barrier or opportunity that can be resolved with a strategy developed and implemented in or in coordination with a public or private agency, generally within the state.

Fiscal Impact –

Is the estimated new cost or savings associated with each goal for FY '08 (excluding agency level goals for multi-level agencies).

Full Time Equivalent (FTE) – FTE's is calculated as total time employed divided by the total available work time. One employee utilized for the entire year represents one-man year of service (i.e. $1/1=1.00$ FTE). Two clerical aides employed for six months are equal to one man-year of service (i.e. $6\text{ months}/12\text{ months} = 0.50 \times 2\text{ clerical aides} = 1.00$ FTE). One clerical aide employed for four months is equal to a quarter man-year of service (0.25 FTE)

Functional Categories (Functions) –

Clusters of state agencies that provide similar services. These categories were created to facilitate interagency coordination while improving statewide planning and service delivery. Functions of state government include: Economic Development and Transportation, Education and Culture, General Government, Health and Human Services, Licenses and Regulation, Natural Resources, and Protection of Persons and Property.

Internal Critical Issue –

A significant barrier or opportunity that can be resolved by a strategy developed and implemented by the agency.

Internal/external assessment—

A candid analysis and evaluation of internal and external data and factors that provides a clear sense of the agency's standing and what impact it will have on the agency and its mission.

Key Goals –

Multi-year targets designed to improve efficiency and/or quality of an agency's performance or operations. The targets must be measurable and should be supported by benchmarking if possible. Goals should be set while considering data from the internal/external assessment. Key goals should be achieved within three to five years or more.

Mandated/Uncontrollable Costs—

Total net cost increase over which the agency has no control. These may include cost increases in one or more of the following: Retirement, health insurance, FICA, longevity and termination costs, rent, new legislative mandates, changes in match rates for federal funds, Personnel Department, Information Services Division costs and Telecommunication costs, Risk Management or debt service.

Mission –

A brief summary of what an agency does and its unique purpose for existence as defined in its legal definition.

Non-Continued Costs (savings)—

Total of any expenditure items from the previous year that will not be continued into the budgeted year; these items should be decreases. For example, if an agency replaced a copier or a vehicle, this is a one-time expense that will not be repeated for the next year. This should also include any anticipated decreases in funding designated for specific projects such as a reduction in federal funding that was intended for hurricane relief. These non-continued costs might include one or more of the following: Large equipment purchases, one-time grants or decreases in grant amount, large termination payments, extensive repairs to building or equipment, furniture, start-up costs for a new program or purchasing a new vehicle.

Objectives –

*Specific and measurable **targets** set for fiscal years that mark interim steps towards achieving a key goal. They are expressed in a brief statement describing the projected progress toward the goal.*

***Efficiency objective:** An objective that describes an agency's ability to convert resources (staffing or spending) into results. Efficiency objectives usually track unit cost or staff productivity.*

***Quality objective:** An objective that indicates an agency's success in meeting stakeholder and customers expectations. Quality objectives primarily track the accuracy, timeliness, and completeness of services.*

Program –

The budgeting unit that falls directly below the Agency Level (also known as an “appropriation unit”). Agencies with more than one program may choose to plan at the activity or program level.

Result--

The impact or benefit of attaining an agency key goal is called the “result.” For some goals this impact will be self-evident, but for others it will be more difficult to relate the goal to an outcome that will benefit or affect the public. This is optional for each agency level key goal. The “results” of accomplishing a goal can be explained in a short narrative statement.

SMART---Specific, Measurable, Accountable, Responsive, and Transparent.

Specific Results

Measurable key goals

Accountable to stakeholders

Responsive to customers (internal & external)

Transparent to Everyone

SMART Budget Request – (EBO Form 4a)

A summary plan plus an annual funds request.

SMART Cycle –

Consists of plan, budget request, operations plan and quarterly progress reports.

SMART Operations Plan – (EBO Form 4b)

A revision of the SMART Budget Request to reflect the actual appropriation.

SMART Plan – (EBO Form 4)

An agency’s summary strategic plan, which includes: mission (or purpose), key multi-year goals, vision for the future and a high level plan of how they will achieve the stated goals. It serves also as a foundation for subsequent SMART Budget Requests, Operation Plans & Quarterly Performance Reports.

SMART Quarterly Performance Report – (EBO Form 10)

A quarterly comparison of an agency’s actual accomplishments to its planned performance. These reports will track an agency FY progress toward their multi-year goal.

Spending and Staffing Resources –

An executive summary of how your plan aligns with your budget request composed of three major factors: (1) the cost of continuing at the current service level, (2) the cost or savings associated with implementing the goals in your strategic plan for one fiscal year (FY '08), and (3) any miscellaneous costs or savings that do not fit into the plan.

Strategy –

Defines “what” an agency will do in the FY to move toward accomplishing the multi-year goal or to address a critical issue.

Target –

The projected performance for a fiscal year stated numerically.

Unit Cost –

The average amount of money required to complete one unit of workload. Unit cost can be measured directly by dividing total spending by a measure of workload.

Values –

The principles that govern behavior and the way in which an agency and its members conduct business. This includes what is appropriate, right, ethical, or desirable for the agency.

Vision –

A brief compelling description of desired future to best meet the needs of its stakeholders.

Workload -

Measures of operating activity that illustrate the work demands on an agency. Workloads include, # of clients, # of events, # of processes.